

## AMENDMENTS TO THE CLAIMS

Claims 1-9 (Cancelled)

10. (Previously Amended) A sidewall for a mattress cover comprising:

a generally impermeable inner wall having a first length; and

an elastic outer wall having a second length and connected at edges to the generally impermeable inner wall,

wherein the first length of the inner wall is greater than the second length of the outer wall when the outer wall is relaxed, and the elastic outer wall can be stretched and the impervious inner wall extended to accommodate mattresses of different thicknesses.

11. (Original) The sidewall of claim 10, wherein the elastic outer wall neatly retains the generally impermeable inner wall against a mattress.

Claims 12-19 (Cancelled)

20. (New) The sidewall of claim 10 wherein the impermeable inner wall has a fixed height.

21. (New) The sidewall of claim 20 wherein the fixed height is approximately 20 inches.

22. (New) The sidewall of claim 21 wherein the elastic outer wall has a height of approximately 12 inches when relaxed.

23. (New) The sidewall of claim 22 wherein the elastic outer wall can be stretched to a height of approximately 20 inches.

24. (New) The sidewall of claim 10 wherein the impermeable inner wall and elastic outer wall are connected at the edges by stitching.

25. (New) The sidewall of claim 10 wherein the impermeable inner wall and elastic outer wall are connected at the edges by ultrasonic welding.

26. (New) The sidewall of claim 10 wherein the impermeable inner wall and elastic outer wall are connected at the edges by glue.

27. (New) The sidewall of claim 10 wherein the impermeable material is water resistant.